

For 1997 or taxable year beginning _____, 1997, and ending _____, 19 ____
Due Date: 15th day of 3rd month following close of taxable year.

Check box if name <input type="checkbox"/> or address <input type="checkbox"/> differs from that on last year's return	Place label here. Make necessary corrections. Otherwise, please print or type. Corporation Name _____ Number and Street _____ City _____ State _____ Zip Code _____	A Federal Employer ID Number _____ B Seller's Permit or Use Tax Number _____ C Wis. Employer ID (Withholding) Number _____ D Wisconsin Business Activity Code _____ F State and Year of Incorporation _____
E Check applicable boxes: 1 <input type="checkbox"/> First return - new corporation 2 <input type="checkbox"/> Final return - corporation dissolved 3 <input type="checkbox"/> Short period - change in accounting period 4 <input type="checkbox"/> Short period - stock purchase or sale	G Check box <input type="checkbox"/> if this is an amended return , attach an explanation of the changes, and see instructions.	

INCOME	1 Federal taxable income from Form 1120, line 28, or Form 1120-A, line 24 2 Additions (from Schedule V, line 15, or Form 4C, line 12, column 3) 3 Add lines 1 and 2 4 Subtractions (from Schedule W, line 12, or Form 4C, line 15, column 3) 5 Subtract line 4 from line 3. This is net income (loss) before apportionment and net business loss offset	1 2 3 4 5
APPORTIONMENT AND/OR OFFSETS	6 Total company net nonapportionable income (loss) (from Form 4B, line 5, item T) 7 Subtract line 6 from line 5. This is apportionable income (loss) 8 Percent to Wisconsin (from Form 4B, line 28 or 33) % 9 Multiply amount on line 7 by percentage shown on line 8 10 Wisconsin net nonapportionable income (loss) (from Form 4B, line 5, item W) 11 Combine lines 9 and 10. This is Wisconsin net income (loss) before net business loss offset 12 Wisconsin net business loss carryforward (from Form 4BL, line 25) 13 Subtract line 12 from line 11. This is Wisconsin net income (loss)	6 7 8 9 10 11 12 13
TAX	14 Enter 7.9% of Wisconsin net income on line 13. This is gross tax 15 Nonrefundable credits (from Schedule C1) 16 Subtract line 15 from line 14. If line 15 is more than line 14, enter -0-. This is net tax 17 Temporary recycling surcharge (enter at least \$25 but not more than \$9,800 - see instructions). 18 Add lines 16 and 17 19 Estimated tax payments less refund from Form 4466W. If this is an amended return, see instructions 20 Refundable credits (from Schedule C2) 21 Add lines 19 and 20 22 Interest, penalty, and late fee due (from Form 4U, line 17 or 26) 23 Tax Due. If the total of lines 18 and 22 is larger than line 21, enter amount owed 24 Overpayment. If line 21 is larger than the total of lines 18 and 22, enter amount overpaid 25 Enter amount of line 24 you want credited on 1998 estimated tax 26 Subtract line 25 from line 24. This is your refund	14 15 16 17 18 19 20 21 22 23 24 25 26
RECEIPTS/ASSETS	27 Enter total company total receipts from all activities (see instructions) 28 Enter total company assets from federal Form 1120 or 1120-A, item D	27 28
APPORTIONMENT DETAIL	29 a Property _____ % b Wisconsin property (from Form 4B, line 16) c Total company property (from Form 4B, line 16) 30 a Payroll _____ % b Wisconsin payroll (from Form 4B, line 19) c Total company payroll (from Form 4B, line 19) 31 a Sales _____ % b Wisconsin sales (from Form 4B, line 25) c Total company sales (from Form 4B, line 25)	29b 29c 30b 30c 31b 31c

SIGNATURES	Under penalties of law, I declare that I have personally examined this return, including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.		
	Signature of Officer _____	Title _____	Date _____
	Preparer's Signature _____	Preparer's Federal Employer ID Number _____	Date _____

MAILING **Attach a copy of your federal return, even if no Wisconsin activity.**
 If the federal return is a consolidated return, enter Parent's federal EIN _____ and see instructions.
 Make your check payable to and mail your return to: Wisconsin Department of Revenue, P.O. Box 8908, Madison, WI 53708-8908.

WPC1	WPC2	WPC3	SPCL	For Department Use Only	IC-040
WPC4	WPC5	WPC6	FRCE	XTNN	

Schedule V – Additions to Federal Income (See instructions, page 6)		Schedule Y – Deductible Dividends (See instructions, page 8)	
1 Interest income from state and municipal obligations		1 Name of payor corporation:	
2 State taxes accrued or paid			
3 Environmental and windfall profit taxes accrued or paid			
4 Expenses related to nontaxable income			
5 Percentage depletion			
6 Federal depreciation/amortization in excess of Wisconsin depreciation/amortization			
7 Amount by which the federal basis of assets disposed of exceeds the Wisconsin basis			
8 Manufacturer's sales tax credit (from Schedule Z, line 10)			
9 Research credits computed (from Sch. R, lines 15 or 28 and 32)			
10 Development zones credits computed (from Schedule DC, lines 11, 19, 27, 59, 65, 71, and 77)			
11 Community development finance credit (from Schedule C1, line 5)			
12 Farmland preservation credit (from prior Sch. FC, line 16)			
13 Farmland tax relief credit (from prior Sch. FT, line 6)		2 Subtotal	
14 Other:		3 Subtract foreign taxes	
		4 Total deductible dividends (enter on Schedule W, line 1)	

Schedule W – Subtractions From Federal Income (See instructions, page 8)	
1 Wisconsin dividends received deduction (from Sch. Y)	
2 Subpart F income	
3 Gross-up of foreign dividend income	
4 Nontaxable income (attach schedule)	
5 Foreign taxes (do not include deemed taxes)	
6 Cost depletion	
7 Wisconsin depreciation/amortization in excess of federal depreciation/amortization	
8 Amount by which the Wisconsin basis of assets disposed of exceeds the federal basis	
9 Federal work opportunity credit wages	
10 Federal research credit expenses	
11 Other:	
12 Total (enter on page 1, line 4)	

Schedule Z – Manufacturer's Sales Tax Credit (See instructions, page 10)	
1 Cost of fuel and electricity purchased for use in Wisconsin (including sales and use taxes paid thereon)	
2 Cost of fuel and electricity included in line 1 above purchased for purposes other than manufacturing (including sales and use taxes paid thereon)	
3 Subtract line 2 from line 1	
4 County and stadium sales and use taxes included in line 3	
5 Subtract line 4 from line 3	
6 Purchases included in line 5 on which no Wisconsin sales or use taxes were paid	
7 Subtract line 6 from line 5	
8 Divide line 7 by 21. This is state sales and use tax	
9 County and stadium sales and use taxes from line 4	
10 Add lines 8 and 9. This is the 1997 sales tax credit	
11 Unused 1982 through 1996 sales tax credit	
12 Add lines 10 and 11. This is the available sales tax credit (enter on Schedule C1, line 1)	

Additional Information Required

1 Person to contact concerning this return: _____
Phone #: _____ Fax #: _____

2 City and state where books and records are located for audit purposes: _____

3 Attach a list of limited liability companies of which you are the sole owner. Have you included the incomes of these entities in this return? Yes No

4 If you sold to or purchased from any related taxpayers (see IRC section 267), enter approximate amount of such sales \$ _____ and purchases \$ _____, and attach an explanation of how transfer prices were determined.

5 Did you purchase any taxable tangible personal property or taxable services for storage, use, or consumption in Wisconsin without payment of a state sales or use tax?
 Yes No If yes, you owe Wisconsin use tax.

6 Did any adjustments made by the Internal Revenue Service to your income for prior years become finalized during this year? Yes No If yes, see General Instructions, page 4, and indicate years adjusted: _____

7 Enter the number of Wisconsin business locations at the end of the year: _____

8 List the locations of your Wisconsin operations: _____

9 Are any manufacturing facilities located in Wisconsin? Yes No

Schedule C1 – Nonrefundable Credits (See instructions, page 9)	
1 Manufacturer's sales tax credit (Sch. Z, line 12)	
2 Research expense credit (Sch. R, line 30)	
3 Development zones research credits (Sch. DC, line 61)	
4 Research facilities credit (Sch. R, line 34)	
5 Community development finance credit	
6 Development zones jobs credit (Sch. DC, line 119)	
7 Development zones sales tax credit (Sch. DC, line 121)	
8 Development zones investment credit (Sch. DC, line 123)	
9 Development zones location credit (Sch. DC, line 125)	
10 Development zones day care credit (Sch. DC, line 127)	
11 Development zones environmental remediation credits (Sch. DC, line 129)	
12 Supplement to federal historic credit (Sch. HR, line 7)	
13 Add lines 1 through 12 (enter on page 1, line 15)	

Schedule C2 – Refundable Credits (See instructions, page 11)	
1 Farmland preservation credit (Sch. FC, line 16)	
2 Farmland tax relief credit (Sch. FT, line 6)	
3 Add lines 1 and 2 (enter on page 1, line 20)	